IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :23730 of 2006

Dated: 30th November 2006.

Between:
M/s. A.V.V.Satyaranaya, K.P.Palem, West Godavari District.

..... PETITIONER

AND

Joint Commissioner of Commercial Taxes (Legal), O/o Commissioner of Commercial Taxes, C.T.Complex, M.J.Road, Nampally, Hyderabad and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.23730 OF 2006

ORAL ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner is a proprietary concern engaged in the business of carrying on works contract, registered as a dealer under the A.P.G.S.T. Act (for short 'the Act'), with the 3rd respondent. For the assessment years 1999-00 to 2002-03, by an order of the 3rd respondent, the liability of the petitioner for tax under the abovementioned Act, came to be determined; on 28-04-2006 for the first three assessment years and on 07-02-2004 for the last of the abovementioned assessment years. The 2nd respondent revised the assessment orders in exercise of the powers under Section 20(2) of the A.P.G.S.T. Act, and came to the conclusion that the petitioner is liable to pay a higher amount of tax than was determined by the Assessment Authority. Aggrieved by the same, the petitioner carried the matters in appeal before the Tribunal and the same are said to be pending. The petitioner also made applications before the 1st respondent seeking stay of recovery of the disputed amount of tax with reference to each of the abovementioned assessment years, which applications were rejected by the 3rd respondent by a common order dated 28-04-2006. Hence, the present writ petition.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the

matter can be disposed of at this stage by directing the respondents not to take any coercive steps for recovery of the balance disputed tax, which is the subject matter of appeals, referred to above, on condition of the petitioner depositing 50% of the disputed tax with reference to each of the assessment years, within a period of six weeks from today. The amount, if any, already paid towards the disputed tax shall be given credit to while computing the abovementioned 50% of the disputed tax.

With the above directions, the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

30th November 2006
mrk